

It does not matter how you look at it, Madam Speaker; the tax burden is excessive and tax rates are too high. Now is the time for across-the-board reductions in the rate of taxation.

While some argue that a 3.5 percent reduction in the top tax rate is adequate for what ails our economy, history tells another story. Woodrow Wilson once said, "The Congress might well consider whether the higher rates of income and profit taxes can in peace times be effectively productive of revenue, and whether they may not, on the contrary, be destructive of the business activity and productive of waste and inefficiency. There is a point at which, in peace times high rates of income and profit taxes discourage energy, remove the incentive to new enterprise, encourage extravagant expenditures and produce industrial stagnation with consequent unemployment and other attendant evils."

Woodrow Wilson was right. During the 1920s, Wilson's leadership led to massive tax rate reductions. Amazingly, revenues actually increased. This is a fact that continues to resurface throughout the taxation history of this country.

The tax cuts which President John F. Kennedy passed in the 1960s ignited a huge economic expansion. The economy grew by more than 40 percent and tax revenues climbed by more than 62 percent.

The effects of the Reagan tax cuts, Madam Speaker, were just as impressive. The economy was pulled out of a severe downturn and a 7 year economic boom of record growth took its place.

During the 1980s, the goal of tax reformers on the left and the right was to reduce marginal rates as much as possible. At the beginning of the 1980s, the top marginal income tax rate was 70 percent; by the end it had fallen to just 28 percent. Support for low marginal tax rates was so widespread that virtually every major nation followed the United States and cut marginal tax rates in the 1980s.

The reasoning behind this phenomenon is simple: If history has taught us anything, it is that a high top rate reduction seldom produces much revenue. The principal effect is to make higher taxes on the poor and the middle class more palpable. In fact, because of inflation and real growth in the economy, in just a few years tax rates originally imposed on the rich often apply to those with middle incomes. The rich, meanwhile, often evade higher rates by making increased use of deductions and other legal tax shelters. In short, Madam Speaker, higher rates tend to encourage the government to add new deductions to the already too-complex Tax Code.

Tax relief, Madam Speaker, could not be a more bipartisan issue. President Franklin Roosevelt warned of an increase in rates when he said, "Taxes

are paid in the sweat of every man who labors because they are a burden on production and are paid through production. If those taxes are excessive," President Roosevelt said, "they are reflected in idle factories, in tax-sold farms, in hordes of hungry people trampling the streets and seeking jobs in vain."

Madam Speaker, we must pass this tax relief for all Americans.

TRIBUTE TO FALLEN HOUSTON LAW ENFORCEMENT OFFICERS

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Texas (Ms. JACKSON-LEE) is recognized for 5 minutes.

Ms. JACKSON-LEE of Texas. Madam Speaker, I rise this morning with a heavy burden for the Houston community and Harris County. I want to offer my deepest respect and sympathy to the families and friends and community of two very brave law enforcement officers, who lost their lives in Houston, Texas, Harris County, this week.

First, Harris County Sheriff's Deputy Joseph Dennis, 35 years old, was shot to death just a couple of days ago. Then, following his tragic death, Albert Vasquez, along with officer Enrique Duharte-Tur, were shot. Officer Duharte-Tur was injured and is now in critical condition, but, sadly, we lost our brother, Albert Vasquez.

It is important to realize that as we are a Nation of laws, we commit ourselves to being law-abiding, and respect the fact that our officers are there every day, men and women, to protect us. And we recognize that though we may have discussions on the best way to uphold the civil liberties of all Americans, we certainly do not in any way take away from the ultimate sacrifice that these brave men and women are willing to commit.

So let me offer to the families, there are no words that can replace a loved one, particularly one who has gone off to do his or her duty, in the line of danger, and does not return home to wife and children, and mother and father, aunts and uncles and cousins. These were tragic incidents, ones that I am appalled at.

It certainly speaks to the issue of where we go in this country; the proliferation of guns, the tragedy of young people who have lost their way and would be, if you will, directed to, inclined to, do such violent and terrible acts.

We hope the perpetrators are quickly brought to justice in this community. But as we move into Memorial Day, I would offer to say that these very fine gentleman should be acknowledged, appreciated, and their families prayed for.

Might I also add that this is Memorial Day weekend, and I would like to say to America, but particularly my

community, because I am so much reminded of the men and women out of the Houston area, the 18th Congressional District and the State of Texas who gave up their lives in the line of duty in the militaries of the United States of America.

So as we leave this place, I would say to all, there may be those who are about to join their families for a good time, but I am very much aware that we should also be joining our families and appreciate the freedom that we have in this country. We have it because of the men and women who gave the ultimate sacrifice, whom we should be honoring on Memorial Day and every day, as those men and women gave their lives for us.

Freedom is not free, and we hold these truths to be self-evident, that we all are created equal, the men and women who have offered themselves in service and ultimately did not return to us, that we appreciate this Memorial Day weekend.

It is my privilege to serve in the United States Congress, but that honor and the right to engage in democratic principles and debate is all because military men and women serve around this Nation, even today, but, more importantly, that they fought in wars, like World War I and World War II, the Korean War, conflicts, and Vietnam.

So it is my special privilege to be able to say to them, thank you, thank you, thank you, for ultimately we all are better off because you lived.

Might I finish, Madam Speaker, because this is a serious time in our country, many have watched the happenings of the last era, or the last 24 hours, and they watched it with surprise. But might I say to the American people and to my colleagues in particular, bless us for having a democracy that allows change to occur peacefully.

I am disappointed that we would take this wonderful time in these few closings moments of this Congress before the Memorial Day holiday to deal with issues like tax cuts, that really do not address the people I have just spoken to, the people who need. I would have hoped we would be addressing the questions of protecting and providing better energy services for our country. But I hope we will be able to do that as we return.

MESSAGE FROM THE PRESIDENT

A message in writing from the President of the United States was communicated to the House by Ms. Wanda Evans, one of his secretaries.

AMERICANS AFRAID OF THEIR OWN GOVERNMENT

The SPEAKER pro tempore. Under the Speaker's announced policy of January 3, 2001, the gentleman from Ohio